

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**In re application of:** Thumpudi et al.

FILED VIA EFS ON January 28, 2009

**Application No.** 10/642,550

**Filed:** August 15, 2003

**Confirmation No.** 4585

**For:** MULTI-CHANNEL AUDIO ENCODING  
AND DECODING WITH MULTI-  
CHANNEL TRANSFORM SELECTION

**Examiner:** Justin W. Rider

**Art Unit:** 2626

**Attorney Reference No.** 3382-65133-01

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Responsive to the Examiner's statement of reasons for allowance in the Notice of Allowability mailed December 19, 2008, the Applicants comment as follows.

The Applicants agree that claims 116-121, 123-127, 129-134, 136-141, 143-148, 150-154, and 168-183 are allowable and that the prior art, taken either singly or in combination, fails to teach or suggest the language of these claims, respectively. For each of the allowed claims, to the extent the Examiner's stated reasons for allowance use language not identically appearing in that claim, the Applicants note that the claim is not limited by such language, but rather the actual language of the claim speaks for itself.

Respectfully submitted,

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